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SURFACE TRANSPORTATION BOARD

OF COUNSEL

DRAAN A. LESTER

FLIAS C. ALVORD (1942) ELLSWORTH C ALVORD (1964)

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20036

ALVORD AND ALVORD ATTORNEYS AT LAW

1050 SEVENTEENTH STREET, NW SUITE 301 WASHINGTON, D.C.

May 8, 2007

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of May 5, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease previously filed with the Board under Recordation Number 25771-A.

The name and address of the party to the enclosed document are:

Lessor:

ORIX Financial Services, Inc.

600 Town Park Lane 3rd Floor

Kennesaw, GA 30144

Lessee:

The Andersons, inc 480 West Dussel Drive

Maumee, OH 43537]

Mr. Vernon A. Williams May 8, 2007 Page 2

A description of the railroad equipment covered by the enclosed document is:

1 railcar: AEX 8416.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECOGNITION NO. 25771-B

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: ORIX Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 008416

The primary document(s) to which this PARTIAL release relates, are between ORIX Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 25771-A dated August 12, 2005.

IN WITNESS WHEREOF, ORIX Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 5 day of May 2007.

ORIX FINANCIAL SERVICES, INC.

By:

STATE OF GA)
County of Fullow)SS

On this 5th day of May 2007, personally appeared

John Parrott to me personally known, who, being duly sworn, did say that he (he/she) is the <u>Director</u>, Portfolio Mounger of ORIX Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and he (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Notary Public Expiration:

CERTIFICATION

, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 5/8/07

Robert W. Alvord